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direct dial: 920-429-7543 email: pvandenh@shopko.com

September 17, 2002

VIA FACSIMILE (202) 942-9651 AND OVERNIGHT DELIVERY

U.S. Securities and Exchange Commission Attn: Jonathan G. Katz, Secretary 450 Fifth Street, N.W. Washington, D.C. 20549-0406

RE: ShopKo Stores, Inc., Sworn Statements

Dear Mr. Katz:

Pursuant to the Order of the Securities and Exchange Commission requiring the filing of sworn statements pursuant to Section 21(a) of the Securities Exchange Act of 1934 (File No. 4-460), enclosed please find a sworn statement from each of Jeffrey C. Girard, Interim Chief Executive Officer, Vice Chairman, Finance & Administration, and Brian W. Bender, Senior Vice President Chief Financial Officer of Shopko Stores, Inc.

Please acknowledge receipt of this letter and the attached statements by stamping and returning the enclosed copy of this letter in the self-addressed envelope provided.

If you have any questions, please contact me at (920) 429-7543.

Peter G. Vandenhouten

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Corporate Counsel/Secretary

Enclosures

çc;

Jeffrey C. Girard Brian W. Bender Christopher Noyes

OFFICE OF THE SECRETARY

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STATEMENT UNDER OATH OF PRINCIPAL EXECUTIVE OFFICER AND PRINCIPAL FINANCIAL OFFICER REGARDING FACTS AND CIRCUMSTANCES RELATING TO EXCHANGE ACT FILINGS

I, Brian W. Bender, state and attest that:

- (1) To the best of my knowledge, based upon a review of the covered reports of ShopKo Stores, Inc. and, except as corrected or supplemented in a subsequent covered report:
 - no covered report contained an untrue statement of a material fact as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed); and
 - no covered report omitted to state a material fact necessary to make the statements in the covered report, in light of the circumstances under which they were made, not misleading as of the end of the period covered by such report (or in the case of a report on Form 8-K or definitive proxy materials, as of the date on which it was filed).
- (2) I have reviewed the contents of this statement with Shopko Stores, Inc.'s Audit Committee.
- (3) In this statement under oath, each of the following, if filed on or before the date of this statement, is a "covered report":
 - Annual Report on Form 10-K for the fiscal year ended February 2, 2002, of Shopko Stores, Inc.;
 - all reports on Form 10-O, all reports on Form 8-K and all definitive proxy materials of Shopko Stores, Inc. filed with the Commission subsequent to the filing of the Form 10-K identified above; and

any amendments to any of the foregoing.

Subscribed and sworn to

before me this 17th day of September, 2002.

My Commission: is permanen

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Brian W. Bender

September 17, 2002